serving you with pride

Montana Department of Transportation
Administration Division
PO BOX 201001
HELENA MT 59620-1001
(406) 444-7276

Bad Debt Credit Application for Motor Fuels Tax

Do Not Write in this Space

Part A Distributor Information

Name:		**License #**
Address 1:		
Address 2:		
City:	**State:**	**Zip Code:**

Part B Federal Tax Reporting Period

From: **To:**

Part C Fuel Tax Type

Check one type of fuel per form: **Gasoline:** ☐ **Diesel (undyed):** ☐

Part D Bad Debt Information

A Debtor Information	B Sales Invoice #	C Date Sold	D Number of Gallons Sold	E State Tax Rate	F Total Tax Claimed

Total Tax Claimed for Refund: $____________

Part E Signature and Claimant Certification Statement

I declare and affirm under penalty of perjury that this claim and all attachments included have been examined by me, and to the best of my knowledge and belief is in all things true and correct.

Signature:________________________Title:__________________Date:____________

Montana law allows licensed distributors to apply for a credit of tax paid to the Montana Department of Transportation (MDT) on their unpaid accounts. The eligibility requirements are stated in Montana Codes Annotated § 15-70-221 for gasoline tax and § 15-70-356 for special fuel tax.

During the 1993 Legislative Session, the bad debt credit law was amended to only allow the following, effective January 1, 1994: (1) only licensed distributors can apply for a bad debt credit and (2) tax credits must be $200 or greater for each purchaser (debtor).

All applications for bad debt credit must be made to the following:

Fuel Tax Management and Analysis Bureau (FTMA)
Department of Transportation
2701 Prospect Avenue
PO Box 201001
Helena, MT 59620-1001
(406) 444-7276

Instructions

Part A Distributor Information

If you are a licensed distributor complete this part with the same information that is on your Gasoline and Special Fuel Distributor License.

Part B Federal U.S. Corporation Income Tax Reporting

Attach a copy of the U.S. Corporation Income Tax Reporting Form (Form 1120) and write in the time period covered by Form 1120 in Part B

Part C Fuel Tax Type

Mark the appropriate fuel tax type. Record the fuel tax credits for gasoline and special fuel on separate forms. Only one fuel tax type per form. ***Tax credits are not allowed for dyed diesel.***

Part D Bad Debt Information

Column A	Print the name, last known address and FEIN or SSN of the debtor (purchaser).
Column B	Print the sales invoice number and send a copy of each invoice with the application.
Column C	Print the date sold. This date should correspond to the date of sale on the invoice.
Column D	Print the number of gallons sold to the debtor. The number should correspond to the gallons indicated on the invoice.
Column E	Print the state tax rate paid by the distributor for the time period of the debt. See the enclosed tax rate sheet to ensure accuracy.
Column F	Multiply Column D times Column E. Print the total in this box

Add the totals in Column F for a grand total at the bottom of the column. This is the total tax claimed for credit.

Part E Signature and Claimant Certification Statement

The individual responsible for the reported information on this form should sign it, print title and the date of the signature.